

STATEMENT OF PURPOSE

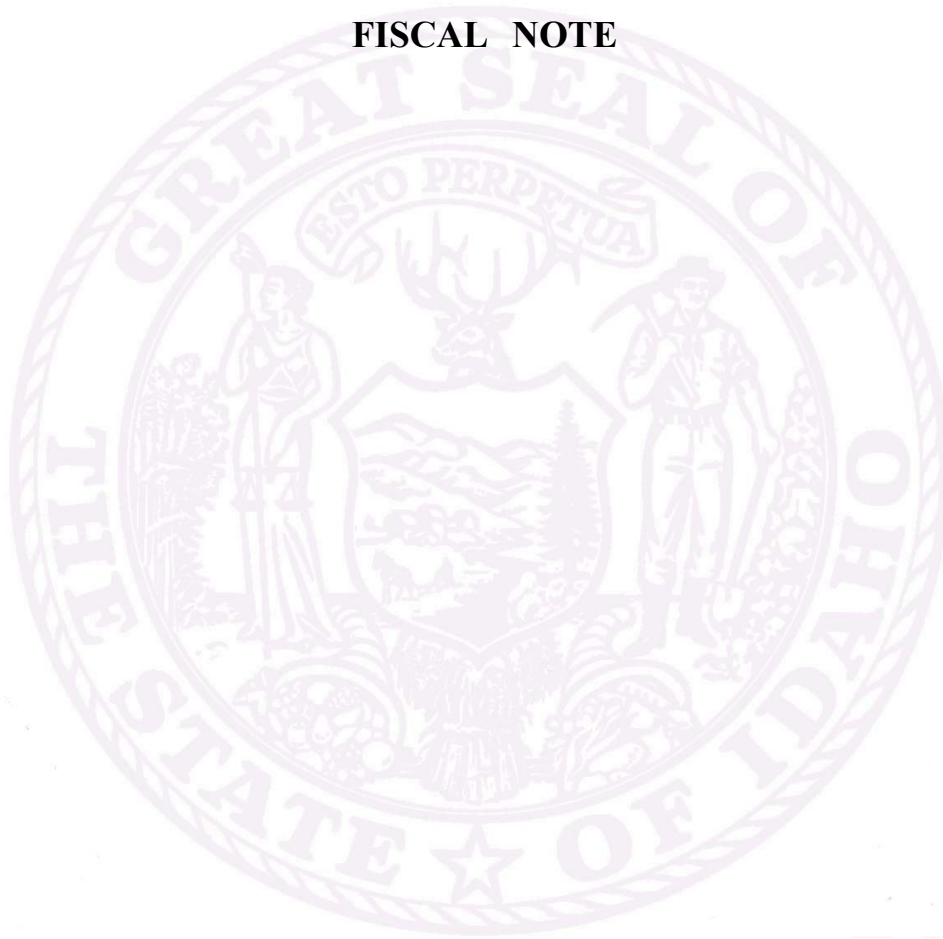
RS20755

The 2011 session of the Idaho Legislature amended Section 63-3621, Idaho Code, to allow non-resident students, temporarily residing in Idaho, an exemption from use tax for vehicles registered in their home state.

The statute is being amended to clarify that the vehicle must have been acquired in another state, while a resident of that state, and not be purchased in Idaho to qualify for the exemption. This is consistent with the treatment of military personnel.

FISCAL NOTE

None

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